

CURRICULUM VITAE
RONALD H. BRAVER
PARTNER



QUALIFICATIONS

MS, Taxation, DePaul University, USA
BS, Accounting, Truman State University (formerly Northeast Missouri State University), USA
Certified Public Accountant (CPA) – Illinois
Licensed Private Detective – Illinois
Certified Fraud Examiner (CFE)

MEMBERSHIPS

Member, American Institute of Certified Public Accountants (AICPA)
Member, Association of Certified Fraud Examiners (ACFE)
Member, Federal Criminal Investigators Association (FCIA)
Member, Association of Former Special Agents of the Internal Revenue Service (AFSA-IRS)

PERSONAL DEVELOPMENT

Supervisory Special Agent Training, 2007
Special Agent Training, 1985
Federal Employee of the Year nominee, 2006
Albert Gallatin Award, 2010
Recipient of 25 awards and commendation letters as a federal law enforcement officer, including numerous exceptional performance awards and two exceptional salary increases.

PROFILE

Ronald H. Braver is a Partner in the Forensic Accounting and Commercial Damages group at HKA with more than 38 years of combined private-sector consulting and federal law enforcement experience. Ron is a former Special Agent and Supervisory Special Agent of the Internal Revenue Service (IRS) Criminal Investigation, his government investigations led to approximately 75 guilty pleas/convictions and more than \$41M in forfeiture and fines. Ron is a CPA, CFE and licensed Private Detective.

Ron has diverse fraud, money laundering, asset forfeiture, asset tracing, investigative, and expert testimony experience. Ron's high-profile investigations include business disputes, trust issues, criminal tax, diversion,



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inflated billing, pension, healthcare, public corruption, bribery, bank, wire, bankruptcy, securities, foreign exchange, and investor fraud schemes including Ponzi type schemes. Ron has investigated sophisticated organized crime organizations and international and local drug conspiracies.

Ron's asset forfeiture/asset tracing experience is useful in defending against forfeiture actions or tracing the ill-gotten gains from fraud. He has conducted several international investigations, working with Mutual Legal Assistance Treaties (MLATs) and provisional arrest warrants, and participated in overseas depositions. Ron has been the affiant on numerous search, and seizure warrants.

In addition, Ron has acted as a Court appointed Receiver in business disputes, and Financial Advisor to both creditors committee and debtor in bankruptcy proceedings.

EXPERIENCE

BUSINESS DISPUTE RESOLUTION

Forex Service Company

Ron was engaged by the attorneys for the non-controlling shareholders in an Australian-licensed forex service company because the company's management was not providing them with periodic financial information. He documented self-dealing, diversions, and funds not meeting Australian Service Investment Commission (ASIC) client money reporting rules or Net Tangible Asset (NTA) requirements. Ron determined that the management continued to enter transactions for clients when its NTA was less than 75% of the amount required. His findings led to the controlling shareholder being removed from management and losing ownership interest in the entity.

Money Service Business

Ron was engaged by the attorneys for limited partners who invested seven-figure amounts in a money service business to conduct an internal investigation of the managing members' business activities. His investigation resulted in management being removed. Ron's findings determined that managing members were using investor money in personally owned unrelated businesses, using company funds for personal expenses and recording them as business expenses, and engaging in transactions that jeopardized the company's business license. By testifying to his findings, Ron prevented the manager from discharging in bankruptcy the debt owed to investors because of the Court finding the manager's actions resulted in fraud on investors.

Restaurant Business

Ron was engaged by the attorneys for limited partners in a restaurant that earned significant seven-figure annual revenues. His investigation and analysis identified four irregularities: personal expenses being paid using company credit cards; catering, festival, and private-party income not being recorded; periods of operation when point-of-sale machines were turned off; and self-dealing by operating franchises and retail sales in the name of another entity. Ron's findings led to a subsequent change in management and relinquishment of the managing member's interest.

Nominee-Owned Partnership Businesses

Ron was engaged by an attorney representing a partner who held nominee interest in numerous pieces of real estate, a business purchasing and selling auctioned property, a hotel, and investment in various brokerage accounts in the name of a partnership entity, with a total value of eight figures. The partnership and these multifaceted investments occurred over a more than 20-year period. When the partner who held the majority of the assets in their name as nominee died, the partner's beneficiaries refused to recognize the nominee partner's interest in the assets of the partnership. Ron traced the proceeds used to purchase each asset, along with the income, expenses, distributions, and tax reporting for each investment, and rendered an opinion as to each partnership asset's ownership. His findings resulted in the nominee partner regaining control of their assets.



FRAUD INVESTIGATION – DAMAGES EXPERT

Trustee – Real Estate Family Office

Ron was engaged to investigate allegations of a diversion from an irrevocable trust by the trustee. The trust assets primarily consisted of multi-family real estate holdings and bank and brokerage accounts. Ron was initially brought on to interview the trustee, who admitted to diverting funds from the trust for their own benefit over a 20-year period. At the time of admission, the trustee relinquished control of the trust records, including their own personal records, which were being maintained at the family office, and subsequently agreed to place their personal financial assets into an escrow account and a lis pendens on their extensive real estate holdings, pending the calculation of damages from the long-lasting diversion.

Ron documented the methods the trustee used to divert monies from the trust, including the diversion of rental income and funds from the purchase and sale of properties and the payment of personal expenses using trust assets. The trustee later claimed the diverted funds were payment for their management and trustee fees. Ron rebutted the trustee's claim with documents showing concealment, failure of the trustee to include the fees on their tax returns, emails, and witness testimony. He calculated the seven-figure economic damages from the various diversion buckets and corroborated the economic damage calculation by performing an analysis of the trustee's unexplained increases in personal net worth over the 20-year diversion period. Ron's findings led to settlement, repayment of the amounts due, and referral at the client's direction to federal law enforcement authorities.

Ponzi Scheme – Real Estate

Ron was brought on as an expert witness for sentencing purposes after his client was found guilty at trial in a Ponzi-type investor fraud scheme. Ron's testimony and analysis showed that his client's business invested eight-figure investor funds in real estate over a 10-year period and that much of the alleged loss was the result of the Great Recession, not fraud, because the Ponzi-type payments did not begin until much later than the government alleged. His analysis demonstrated that income generated from the properties was used to manage the properties and not entirely diverted for personal purposes. Further, payments to the property managers were within industry norms. As a result, Ron's client received significantly less incarceration than what the government recommended.

Accountant Fraud

Ron investigated allegations of a multi-million-dollar diversion by his clients' accountant. His clients were beneficiaries of trusts with businesses and real estate valued at more than eight figures. Their accountant said the diverted funds were being used to pay various federal, state, and local taxes owed by the trust when, in truth, the funds were being used to pay for the accountant's personal expenses and personal asset purchases. Ron subsequently calculated the seven-figure damages from the 6-year diversion. The accountant, who admitted to the diversion during the interview, would not cooperate in determining the amount of the diversion.

Ron calculated damages by tracing and analyzing the trust's tax returns and financial accounts and the accountant's bank records, accounting records, and email communications. The accountant made restitution to Ron's clients before pleading guilty to an unrelated investor fraud scheme for which the accountant was already under federal indictment. The accountant received a 15-month sentence on the federal investor fraud scheme, and the subsequent trust diversion scheme led to additional state charges.

Charity

Ron was engaged by the board of directors of a charity to investigate allegations of a significant seven-figure diversion that occurred over a 5-year period by the charity's executive director. He interviewed the executive director, who confessed to the diversion, and then calculated the damages by determining the various methods used to divert the funds and creating a spreadsheet identifying each transaction by date. The executive director identified, admitted to, and confirmed each diversion by initialing each transaction on the spreadsheet. Ron's findings led to repayments from the funds diverted to an unrelated business, and the executive director resigned from both entities. Ron also assisted the charity in making a referral to federal law enforcement, which led to a guilty plea and a 3.5-year prison term.



Truck Dealership Sales Manager

Ron was engaged by a truck dealership to investigate diversions by its sales manager. He assisted in developing evidence that showed the sales manager was selling trade-in vehicles through an internet website and that, rather than depositing the proceeds into the truck dealership business account, was making phony general ledger entries in the company's accounting system to conceal the diversion. The sales manager was also buying and selling used trucks under the dealership's name without them knowing or receiving proceeds from the sale. In addition, the sales manager committed identity theft by using prior customers' personal information to obtain credit from finance companies and pocketing the proceeds. Ron's report of his findings was used by the dealership to recover some of its losses from its insurance company, and at the request of the dealership, a report was made to local law enforcement.

Investment Manager

Ron was hired by the board of directors of an investment management firm with a nine-figure amount under management. After the key investment manager committed suicide, the board wanted assurance that funds had not been diverted from the firm. Ron performed a financial analysis that traced investor funds and presented a report to the board. His report revealed that seven-figure amounts were diverted from trust accounts belonging to the investment manager's mother and sister, not from outside investors, and used for personal purposes. The investment management firm was subsequently sold to an unrelated third party.

Consumer Finance Company Manager/Owner

Ron investigated a branch manager/shareholder of a consumer finance company who had diverted a significant seven-figure amount by including phony consumer loans and concealing the periodic loan payments with additional loans. He identified the phony loans and calculated the damages. As a result of Ron's findings, the branch manager relinquished equity in the branch, and a referral was made to local law enforcement at the client's request.

TAX AND WHITE-COLLAR DEFENSE CONSULTING

Spendthrift Trust – Son of Boss Transaction – No Interest Loans

Ron was engaged as a tax expert in a litigation to collect on a nine-plus-figure judgment obtained against several defendants, one of whom was both the trustee and beneficiary of a spendthrift irrevocable trust. Ron's analysis and testimony concluded that trustee/beneficiary self-settled the trust. Contrasting trust accounting to financial statements submitted under penalties of perjury showed transfers not identified as purported loans and loan repayments, failure of trust to impute interest, and inconsistent accounting for purported loans.

Ron demonstrated that the trustee/beneficiary engaged in illegal Son of Boss-type tax shelter transactions to evade taxes in an eight-figure amount and deducted seven-figure nondeductible business expenses generated from the use of trust-owned jets. He also presented documents and testimony that the trustee/beneficiary engaged in false statements in their filings for a publicly traded company that resulted in substantial gain on stock owned by the trust.

Ron's analysis included 20 years of financial transactions, trust, personal, and business tax returns, as well as corresponding accountant and trust workpapers. He testified over a 2-day period at trial to the findings and assisted in the cross-examination of defendant witnesses. After the bookkeeper for the trust admitted during testimony to withholding discovery documents, the opposing party settled and paid an eight-figure amount before the conclusion of the trial.

Lawyer Accused of Helping Client Repatriate Funds

Ron testified as an expert witness in a federal criminal trial to rebut the calculation of tax, penalties, and interest in an Offshore Voluntary Disclosure Program filing, where the cooperating government witness failed to report an eight-figure amount in foreign source income over a 10-year period and concealed the repatriation of those funds using alleged phony real estate investments. Ron's client, a lawyer, was accused of assisting the cooperating government witness in repatriating the funds tax free. The lawyer subsequently entered into a business dispute with the cooperating government witness, which led to the cooperating



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government witness filing a voluntary disclosure with the Internal Revenue Service (IRS) and turning in the lawyer for assisting in the fraud. Ron's testimony was limited to the false statements made in the voluntary disclosure, which showed that the cooperating government witness underreported their income by several million dollars while allegedly cooperating with the government against the lawyer.

Marina Owner

Ron served as an expert witness in a criminal tax trial where the client was indicted on four counts of tax evasion for intentionally failing to report a seven-figure amount received from the sale of a marina and underlying real estate. He testified as a rebuttal defense tax expert and demonstrated that the government failed to provide evidence of the client's basis in the assets sold; thus, the government was unable to prove the client had a tax due and owing (an element of the alleged crime). As a result of Ron's testimony, the client was acquitted by a jury on all four counts of tax evasion.

Real Estate Developer

Ron acted as an expert witness after the indictment of his client for allegedly not properly reporting a seven-figure amount from the sale of a real estate development and substantial personal expenses paid from that business. He documented that the client's income and expenses were fully disclosed to the tax return preparer and that the underreporting of income and overstated expenses were not the client's intent. As a result of Ron's involvement, the government subsequently withdrew its indictment before trial began.

Scrap Metal Business

Ron was engaged as a consultant and expert witness shortly after the government executed search warrants and performed interviews at a scrap metal business that generates an eight-to-nine-figure gross income per year. Because the business paid a significant portion of its supplier expenses in currency, Ron's client made frequent withdrawals of currency from the business' financial accounts. He performed an analysis to demonstrate that the cash was paid to suppliers and not used personally. Ron's investigation resulted in a guilty plea for the company for money structuring, but no individuals/officers of the company were indicted.

Day Spa Business

Ron served as an investigator and an expert witness in a criminal tax trial where two clients were accused of evading several million dollars in income taxes over several years. He located and interviewed key witnesses to whom the clients lent money, determining that the amount lent subsequently ended in a business loss that the government failed to address. Ron then testified and opined to no tax due and owing by client, resulting in the acquittal of one of the two clients.

Investment Banker

Ron testified as an expert witness at sentencing after his client was found guilty at trial in an offshore tax evasion scheme. His client, who was a promoter of over-the-counter pink-sheet stocks, allegedly failed to report the income earned overseas and the existence of overseas bank accounts. Ron provided testimony that the government failed to consider unclaimed business deductions and losses in its calculation of additional tax due and owing. Based on Ron's testimony, the judge found that there was no tax due and owing as a result of the scheme, which is a factor under the U.S. sentencing guideline determination.

Eggshell Audit – Closely Held Manufacturing Business

Ron was engaged by a law firm in its representation of a client business that was under an eggshell audit. The law firm determined that the client, a manufacturer, made eight-figure personal purchases of racehorses over a 4-year period and deducted those purchases as cost of goods sold. Ron restated the company tax returns and financial statements for the 4-year period, which resulted in the business writing a seven-figure check to the government/IRS and the government agreeing to waive all penalties. The waived penalties could have been more than seven figures. Ron's quick action and cooperation with the Revenue Agent prevented the case from being referred for criminal prosecution.

PRESENTATIONS & SPEAKING ENGAGEMENTS

Ron has made presentations to the American Bar Association (ABA), Internal Revenue Service (IRS), Federal Deposit Insurance Company (FDIC), Illinois Certified Public Accountant (CPA) Society, Law Enforcement contingent from the Italian government, the Chicago Chapter for the Association of Certified Anti-Money Laundering Specialists, Human Resource Management Association of Chicago, the Illinois Institute for Continuing Legal Education (IICLE), and law and accounting firms. These speaking engagements included presentations on badges of fraud, preparation of proper criminal fraud referrals, voluntary disclosure program, the role of criminal investigation within the law enforcement community and IRS, workplace investigations, business valuations and investigation in divorce, how a financial institution should complete an effective suspicious activity report and how law enforcement uses them, interview techniques, and mock trial testimony.

LANGUAGES

English (native)

Ron Braver Testimony Experience

Year	Attorney/Client	Forum	Action or Proceeding	Description
9/12/2023	Bond Schoeneck & King	United States Bankruptcy Court, Northern District of New York (Case No. 23-60263-PGR, Chapter 11)	M. Burton Marshall, a/k/a Burt Marshall, a/k/a Miles Burton Marshall, Debtor, Hearing to appoint 1104 trustee and to remove Debtor Financial Advisor	Financial Advisor to Creditors Committee – testified as to financial investigation and findings to date.
7/31/2023	Hendershot Cowart, PC	District Court of Harris County, Texas – 152 nd Judicial District	Ultra Communications Corp., Plaintiff/Counter-Defendant, v. Peatalk Corp., Phillip Nguyen, and Thu-NGA VU, Individually, Defendants/Counter-Plaintiffs v. Peatalk Asia Financial. Group, LLC, Phuc Vinh Huynh, and Phuc Kien Huynh, Third-Party Defendants. Case No. 2021- 47914	Expert witness for Plaintiff/Counter Defendant – investigation relating to alleged investor fraud, testified sources and uses of funds, indications of fraud and commercial damages.
6/16/2023	Bryan Cave Leighton Paisner	United States District Court – Northern District of Illinois, Eastern District	United States of America v. Rishi Shah, Shradha Agarwal, Brad Purdy and Ashik Desai No. 19 CR 864	Rebuttal expert for defendant Rishi Shah at forfeiture hearing relating to tracing of fraud proceeds using FIFO, LIFO, Pro Rata, and Lowest Intermediate Balance methods to the assets the government retrained via a protective order.
2/7/2023- 2/8/2023	Law Offices of Nishay Sanan	United States District Court – Northern District of Illinois, Eastern District	United States of America v. Michael Abramson No. 18 CR 681	Rebuttal expert at trial for defendant relating to shareholder loans/distributions, commissions/distributions, computation of current and accumulated earnings and profits, dividends, return of capital and capital gains.

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1/23/2023	Minns Law	United States District Court for the Northern District of Texas Dallas Division	United States of America v. Raymond Griggs No. 3:20-CR-87-N	Testimony at sentencing for defendant as to loss amount and Internal Revenue Manual Section 9 relating to civil v criminal tax computation.
12/6/2022	Clark Hill, PLC	Circuit Court of Cook County, Illinois, County Department – Chancery Division – No 2022 P 004894 (severed from 2017 P 8012 and transferred to Chancery)	Estate of Mohammed Sayeed Kahn, a Disabled Person, by his Guardian Shahjahan Khan, Citation Petitioner, v. Habeeb Shariff, Sameena Shariff, and YMS Holdings LLC, Citation Respondents	Deposition testimony for defendant relating to whether there is information in the tax documents that support claim that Petitioner owned a mixed-use property. Petitioner reported no income or expenses from the property, the property had income and expenses that required Petitioner to report the income if Petitioner owned the property, The Petitioner claim that he owned half the property without reporting any income or expenses from it was inconsistent with how he reported rental income from other properties he owned.
6/6/2022	Hendershot Cowart, PC	District Court of Fort Bend County, Texas, 400 th Judicial District Cause No. 20-DCV-274895	Big Ernie's Inc., Plaintiff v. Ajay Aggarwal, Brij Agrawal a/k/a Brij Agarwal, BSA Funding, LLC, Vikie Agrawal, and Aashir Aggarwal, Defendants	Trial testimony relating to allegation of fraudulent transfers. Testified for Plaintiff as to 1) indications of fraud in transfer documents of 67 subway franchises and 4 businesses. 2) debtor was insolvent at time of transfer; 3) numerous seven figure cash

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Year	Attorney/Client	Forum	Action or Proceeding	Description
				distributions identified from tax filings in contemplation and after insolvency; and 4) inconsistent defendant testimony and loan agreement indicating family member lent debtor money contrary to personal financial statements filed with financial institutions.
6/3/2022	Hendershot Cowart, PC	District Court of Fort Bend County, Texas, 400 th Judicial District, Cause No. 20-DCV-274895	Big Ernie's Inc., Plaintiff v. Ajay Aggrawal, Brij Agrawal a/k/a Brij Agarwal, BSA Funding, LLC, Vikie Agrawal, and Aashir Aggarwal, Defendants	Deposition relating to allegation of fraudulent transfers. Testified for Plaintiff as to 1) indications of fraud in transfer documents of 67 subway franchises and 4 businesses. 2) debtor was insolvent at time of transfer; 3) numerous seven figure cash distributions identified from tax filings in contemplation and after insolvency; and 4) inconsistent defendant testimony and loan agreement indicating family member lent debtor money contrary to personal financial statements filed with financial institutions.
5/4/2022	Pedersen & Houpt	Circuit Court of the 18 th Judicial District, DuPage County, Illinois, Case No 17 L 1192	Pamela Posta v. CBC Customhouse Brokers, Inc., Chavez, Bogdanski & Cincinello International, Inc., Spencer Bogdanski	Deposition testimony for Defendant as to commercial damages, indications of diversion, indications Plaintiff significantly overstated expenses and as an indication of Plaintiff's credibility and candor as a witness.

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1/28/2022	Emalfarb, Swan and Bain	Circuit Court of Cook County Illinois, County Department - Law Division, No. 2009-L-51402	Laurence Weiner, individually and on behalf of Weiner Investments, LLC and Weiner Investments, LLC, individually, Plaintiff/Counter-Defendants v. Vasile Lohan, Gheorge Lohan, and Iohan Lohan, Defendants/Counter-Claimants	Deposition testimony as to an accounting and damages on behalf of Defendant/Counter Claimants
11/15/2021	Leinenweber Baroni & Daffada LLC	United States District Court, Northern District of Illinois, Eastern Division, No. 16 CR 425-1	United States of America, Plaintiff v. Jeffrey Batio, Defendant	Testimony at sentencing for Defendant relating to tracing 26 bank accounts over a 14-year period.
10/14/2021	Hinshaw & Culbertson LLP	United States District Court, District of New Jersey	Robert A. Schultz Jr. and Donna L. Schultz, on behalf of themselves and those similarly situated, Plaintiff and Midland Credit Management, Inc and John Does 1 to 10, Defendants, United States District Court District of New Jersey; Civil Action No. 2:16-CV-04415	Deposition rebuttal testimony for Defendants on behalf of Defendant relating to Form 1099-C reporting - forgiveness of debt.
6/22/2021	Konicek & Dillon, P.C.	Circuit Court of the Fourteenth Judicial Circuit, Whiteside County, Illinois	Nyle F. Andersen, individually, and Bruce Brietweiser, not individually, but as Court Appointed by Agreed Order receiver for Andersen Wilkins Lowe Life Insurance Brokers, Inc., Plaintiffs, v. Frank C. Nelsen, Defendant; Case No. 10 CH 93 Consolidated with 10 L 20 and 10 MR 35	Trial testimony for Plaintiff on indicators of intent relating to embezzlement and insurance fraud scheme. Testimony included asset tracing, IRS Audit findings and commercial damages.
3/30/2021	Miller Shakman Levine & Feldman LLP	Circuit Court of Cook County, Illinois County Department, Domestic Relations	Marc Bushala, Petitioner and Counter-Respondent and Veronique Bushala, Respondent and Counter-Petitioner,	Deposition testimony for Petitioner as to 1) source and use of funds; 2) transfers of membership interest in LLCs to

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Year	Attorney/Client	Forum	Action or Proceeding	Description
			Veronique Bushala, Plaintiff, vs. Gabrielle Grace Bushala Irrevocable Trust, Margaux Marie Diana Bushala Irrevocable Trust, Maximilien Bernard Walter Bushala Irrevocable Trust, Noel Bushala, Not Individually But as Trustee for the Children's Trust, Robert Mathias, Not Individually, But as Trustee for the LAB Irrevocable Trust, Gabrielle Grace Bushala, Margaux Marie Diane Bushala and Maximilien Bernard Walter Bushala, Defendants; Case No. 2015 D 4601	children's trusts were not completed gifts; 3) transaction documents show inconsistencies and indications of back dating; 4) Financial affidavit contained false and misleading information and 4) income earned by Grantor had transfers of LLC membership interests to children's trusts not occurred.
11/10/2020	Ogletree, Deakins, Nash, Smoak & Stewart, P.C.	United States District Court, Northern District of Indiana, South Bend Division	Duro, Inc. d/b/a/ Lee's Wood Products; Duro Recycling, Inc. d/b/a; Plaintiffs, v. E. Spencer Walton, Jr.; Georgianne M. Walker; and May Oberfell Lorber, Defendants; Case No. 3:13-cv-00103-JD-CAN	Deposition testimony for Plaintiff – internal investigation findings and opinions as to indicators of fraud, diversions and basis in entities
10/7/2019	Jordan & Zito LLC	United States District Court, Northern District of Illinois, Eastern Division	Eric D. Hovde and Steven D. Hovde v. ISLA Development LLC and Jeffrey T. Riegel; Case No. 18-cv-07323	Deposition testimony for Defendant – opinion relating to insolvency Defendant.
9/5/2019	Barnes Thornburg LLP	United States District Court, Southern District of Texas, Houston Division	United States v. Jack Stephen Pursley; Case No. 4:18-cr-00575	Trial testimony for Defendant – opinion relating to computation of Offshore Voluntary Disclosure Program tax, interest, and penalties. The reporting of income when earned or repatriated and definition of controlled foreign corporation.

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5/14/2019	Beerman LLP	Circuit Court of Cook County, Illinois	Antonia Halikias v. Nikolas Halikias; Case No. 15 D 9750	Deposition testimony for Defendant– lifestyle analysis and economic income.
4/30/2019	Connor D. Jackson, Jackson LLP	Circuit Court of Cook County, Illinois County Department, Chancery Division	Matthew Landstrom and Landstrom Neuropsychological Center, P.C., Plaintiff, v. Urban Brain and Body, LLC and Seth Franz, Defendants; Case No. 17 CH 15324	Deposition testimony for Plaintiff– opinion relating indication as to diversions of funds and material omissions in connection with business purchase.
10/1/2019	Jenner & Block LLP	United States District Court, Northern District of Illinois, Eastern Division	Emerald Casino, Inc., Debtor, Frances Gecker, not individually but as Trustee for Emerald Casino, Inc., Plaintiff, v. Estate of Kevin F. Flynn, et.al., Defendants; Chapter 7 02 B 22977 Adv. No. 08 A 00972, Dist. Ct. Case No. 11-cv-04714	Trial testimony for Plaintiff – opinion as to classification of transfers between trust and individual as self-settling, inconsistent documents in accounting records and tax filings showing transfers not treated as loans. IRC Section 7872 loans subject to below market interest rules.
5/18/2018	McDermott Will & Emery LLP	Circuit Court of Cook County, Illinois County Department, Chancery Division	Anne Marie Poincelet, et.al Plaintiff v. Frank Scarpelli, Jr. et.al., Defendants ; 15 CH 15087 and 16 L 8816	Deposition testimony for Plaintiff – internal investigation – indications of diversion from trust, commercial damages
5/2/2018	Konicek & Dillon, P.C	Circuit Court of Cook County, Illinois County Department, Law Division	Bruce Breitweiser, not individually, but as duly court appointed Receiver on behalf of Anderson Wilkins Lowe Life Insurance Brokers, Inc., and Nyle Anderson, shareholder of Anderson Wilkins Lowe Life Insurance Brokers Inc., Plaintiffs, v. Highland Capital Brokerage, Inc., Thomas Vilardo, Kris Hoffman, Jill Hayes, and Tamara Barajas, Defendants; 2016 L 1526	Trial testimony for Plaintiff - indicators of insurance fraud and transaction tracing

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1/11/2018	Kralovec Meenan, LLP	Circuit Court of Cook County, Illinois, County Department, Chancery Division	Nancy Barnard Knox vs. Benitta Berke; Civil Action No. 13 CH 914	Deposition testimony for Defendant- accounting opinion - tracing assets based on documents accounting ledges and tax reporting over a 20 year period.
1/10/2018	Dussias, Wittenberg, Koenigsberger LLP	18th Judicial Circuit Court, DuPage County, Illinois	Kopp (Kevin) vs. Kopp (Jenny); 2016 D 282	Deposition testimony for Defendant regarding tracing assets - adjusted income.
1/23/2017	Office of the Illinois State Treasurer	United States District Court, Northern District of Illinois, Eastern Division	Edmund Michalowski v. Dan Rutherford; Civil Action No. 14-CV-899	Deposition testimony on internal investigation regarding allegations of sexual harassment and coercion to provide political campaign assistance. Internal investigation conducted for State of Illinois - Attorney General.
11/21/2016	Civille & Tang, PLLC	American Arbitration Case 74-505-00540-12 LGB	Fargo Pacific, Inc. vs Infratech International LLC;	Penalty Phase - rebuttal expert for Defense in arbitration - GAAP accounting for joint venture reporting/ tax ramification damages in contract dispute.
8/2/2016	Saul Ewing Arnstein & Lehr LLP	Circuit Court of Waukesha County, State of Wisconsin	Imperial Zinc Corp vs Glenn Lenz, James Rundquist, Kenneth Lehman, & Douglas Oman; Case Code 30106	Deposition testimony for Plaintiff expert on going concern and insolvency.
4/8/2016	Nixon Peabody LLP	Circuit Court of Cook County, Illinois, County Department, Law Department	Ticor Title et. al. vs Donald Engel et.al.; Case No. 08 CH 34714	Deposition testimony - Rebuttal expert for Defendant - financial analysis relating to indications of fraudulent transfers.
4/1/2016	Capes Sokol	United States District Court, District of Kansas	United States vs. Kathleen Stegman and Christopher Smith; 14-20109-01/02 -JAR - TJJ	Trial Testimony - Tax evasion - rebuttal expert witness for Defense – there was no tax due and owing an element necessary to prove crime

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3/7/2016	Letvin & Stein	United States Bankruptcy Court, Northern District of Illinois, Eastern Division	Grant Lustig, Debtor; 14 B 32594, Chapter 7 - Complaint to Determine ability to Discharge Debt	Testimony for Creditor – Bench trial regarding internal investigation as to indications that Lustig defrauded Work Force Financial.
3/2 & 3/3/2016	McNees Wallace & Nurick LLC	Court of Common Pleas and Clearfield County, Pennsylvania 2006-2159-CD	Arrowhead Conveyor Corporation et al v. Giuseppe's Finer Foods, Inc.;	Trial testimony for Plaintiff - regarding opinion on piercing the corporate veil.
5/20/2015	Minns & Arnett	United States District Court, Western District of Michigan, Northern District	United States vs. John Lee Matteson; 15 CR 00001	Trial testimony - Tax Evasion - Rebuttal expert witness for Defense that there was no tax due and owing an element necessary to prove crime
5/8/2015	Foltz Martin Knapp LLC	Superior Court of Gwinnett County, State of Georgia	Carl Franco vs. Multi State Financial Services, Inc., Multi State Neighborhood Financial Services, Inc., Atlanta Check Cashiers, Inc., Eileen Keller, Joseph Wolfberg and Leonard Keller; 13-A-01881	Deposition testimony regarding internal investigation conducted for Defendant that Plaintiff diverted funds and was self-dealing.
5/1/2015	Lavelle Law, Ltd	18th Judicial Circuit Court, DuPage County, Illinois	People v. Eddie Zubov; 14 CF 2260	Sentencing - testified for the Plaintiff as to internal investigation that Defendant diverted funds and indications of elder abuse.
12/11/2014	Beerman LLP	Circuit Court of Cook County, Illinois	Mark Schwartz v. Wendy Schwartz; 11 L 11791	Motion to Lower Maintenance - Testified for Wendy Schwartz – Income and Assets of Mark Schwartz.
9/18/2013	Minns & Arnett	United States District Court District of Arizona	U.S. v. Stephen Kerr and Michael Quiel; 11-2385-PHX-JAT	False Income Tax Returns – Willful Failure to File FBAR - Damage Calculation - Loss/Intended Loss - Testimony at Sentencing for Defense

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7/25/2013	McNees Wallace & Nurick LLC	Clearfield County Pennsylvania, Civil Division	Arrowhead Conveyor Corporation et al v. Giuseppe's Finer Foods, Inc.; 2006-2159-CD	Testimony at Motion to Dismiss for Plaintiff opposing party failure to produce records - Piercing the Corporate Veil.
4/30/2013	Law office of Jeffrey J Levine	United States District Court, Northern District of Illinois, Eastern Division	U.S. v. Michael Morawski; 11-CR-342-1	Defendant convicted in Ponzi scheme prior to being engaged - Testimony at sentencing for Defense relating to amount of loss/intended loss
8/15/2012	Winston & Strawn LLP	United States District Court, Eastern District of Wisconsin	U.S. v. Arvind Ahuja; 2:11CR-135	Trial Testimony – False Income Tax Returns – Willful Failure to File FBAR – Testified as to procedures in obtaining records from foreign banks, issuances of Form 1099 by foreign banks, and examination of golf course records. Testified for defense
1985 – 2010				Testified on several occasions in my capacity as a Special Agent of the IRS. Testified at trial, sentencing, and civil forfeiture deposition. Testified numerous times before grand jury.